

# CONFÉRENCE UNIVERSITAIRE DE SUISSE OCCIDENTALE

## CUSO DOCTORAL PROGRAMMES

### *MANAGEMENT DIRECTIVES*

<b>A. GENERAL GUIDELINES</b>	<b>2</b>
I. The CUSO: Organization and Objectives	2
II. Management Principles	2
Budget	2
Payments	3
<b>B. ACCOUNTING AND BUDGETARY STRUCTURE</b>	<b>3</b>
<b>C. GENERAL GUIDELINES FOR ACTIVITIES</b>	<b>4</b>
Financing	4
Activity Formats	4
Instructors	4
Special Cases	4
<b>D. REMUNERATION</b>	<b>5</b>
I. Employment of Personnel and Management of Remuneration	5
II. Social Charges and Income Tax	5
III. Conditions and Pay Scales for Remuneration	5
External Instructors	5
Coordinator	Erreur ! Signet non défini.
Scientific, Administrative and Technical Personnel	6
<b>E. TRAVEL, ACCOMMODATION AND MEAL EXPENSES</b>	<b>6</b>
I. Entitlement	6
II. Travel: Conditions and Scales	6
III. Accommodation and Meal Conditions and Scales	7
Residential Seminars (see above, C.d)	7
Other Activities, Supervisory, Organizational and Teaching Staff (see above, E.I)	7
Other Activities, Participants (see above, E.I)	7
<b>F. FUNCTIONING COSTS</b>	<b>8</b>
<b>G. ADDITIONAL REVENUES (FEES, SPONSORING, ETC.)</b>	<b>8</b>
<b>H. ADVANCES</b>	<b>9</b>

## A. GENERAL GUIDELINES

### I. The CUSO: Organization and Objectives

- a) The CUSO is a joint organization of the member and partner universities. Its financial resources are provided exclusively by these institutions and should be considered as public funds. They should be used responsibly and economically. Expenses must be justified by adequate receipts, and all funded activities are to be clearly documented.
- b) The organization of activities rests in large measure on bringing together and making accessible the already available resources at the universities (teaching, administrative and technical personnel, rooms, equipment, etc.). This support does not, in principle, entail any financial compensation.
- c) Resources are made available to the CUSO doctoral programmes to serve the collective training of doctoral candidates. Their use will always be evaluated with respect to this objective.

### II. Management Principles

- a) The budgetary and accounting procedures conform to the calendar year.
- b) As common representative of the member institutions, the CUSO is normally the central operating body for the programme activities it supports. See below, *C. General Guidelines for Activities*

#### *Budget*

- c) Budget appropriations are linked to clearly defined activities that form part of the budget of an official programme approved by the Coordination and Management Committee (*Commission de coordination et de gestion*, CCG).
- d) To evaluate the submitted budgets the CCG refers to the following main criteria :
  - Is the proposal clearly conceived specifically for doctoral candidates?
  - Is the activity of manifest interest to the doctoral candidates of several member institutions?
  - What is the balance between cutting-edge scientific and methodological contents and activities contributing to develop doctoral candidates' academic careers?
  - What possibility is there to make new contacts, to network and to become integrated into a scholarly community?
  - Are the proposals clearly documented, especially with regard to organization and format (duration, location, type of activity, types of input)?
  - Is the calculation of budgeted costs transparent, does it correspond to the description of the activity and respect the CUSO regulations and payment scales?
  - Are the logistic assumptions realistic (number of participants and instructors, itineraries, travel costs, etc.)?
  - What are the proportional costs of an activity with respect to its duration (number of hours) and the estimated number of participants?
- e) The director of a doctoral programme is responsible for the use of the programme's budget in conformance with the rules and directives of the CUSO.
- f) Any modification to the programme and to the use of funds must be approved in advance by the CCG or by the Secretary General as its delegate.
- g) Within the limits of the total budget allocated to a programme for its financial year, it is possible to transfer funds between budgetary items or activities on condition that the CUSO office is informed in advance and the CUSO directives and the pay scales they contain are respected.
- h) In case activities are cancelled in the course of the year or the actual expenses are lower than the budgeted costs, it is possible to add new activities. Budget requests for such activities are submitted online and examined by the CUSO office to verify that they conform to the above-mentioned criteria and that the necessary funds are available. The addition of new activities does not modify the total amount of the budget allocated to a programme for its financial year.
- i) If an activity cannot be organized as planned, for example due to the indisposition of an instructor, the programme director can request that the activity be transferred to the following financial year. Such requests are processed by the CUSO office. The transfer is only possible if the budgetary means of the programme cover the funds reserved for the transferred activity and if there is a realistic probability that the activity will take place in the following year. The funds reserved for the activity in question are subtracted from the total budget of the current financial year and added to the following financial year. The transferred funds can only be used for the activity in question.

- j) The use of budgetary funds is only permitted in full respect of the rules and payment scales of the CUSO.
- k) The total expenses of a programme may under no circumstances exceed the total budget amount approved by the CCG. Individual amounts credited to the separate activities may be exceeded within the limits imposed by the overall budget and under the responsibility of the programme director.

#### *Payments*

- l) Payments are made directly by the CUSO accounts office, without institutional intermediary. Member institutions do not process costs which are covered by the CUSO (exception: see below under *Remunerations, Employment of Personnel and Management of Remuneration*).
- m) All payments are made in Swiss Francs.
- n) All requests for reimbursement by the CUSO must be accompanied by original receipts (no copies). Credit card receipts that are not accompanied by the original bill or ticket are not accepted.
- o) Supplier invoices must clearly mention the CUSO doctoral programme concerned.
- p) All supplier invoices and reimbursement requests, along with the accompanying original receipts, are verified and approved for payment by the programme director, who then forwards them to the CUSO accounts office for payment.
- q) All reimbursement claims for expenses incurred by an individual, including their remuneration for services provided, must be made on forms provided for this purpose by the CUSO. Only the most recent version of the forms should be used (downloadable from the CUSO website).

## B. ACCOUNTING AND BUDGETARY STRUCTURE

- a) Budgets and accounts are detailed both by the different types of expenses incurred (financial accounts) and by the activities of each programme (management accounts).
- b) The management accounts clearly distinguish between each of the programme's different activities. The programme's overhead costs are considered as a particular activity in the accounts. The CUSO office provides a reference number for each activity recorded in the budget. This number must be indicated on all invoices and demands for payment.
- c) In the financial accounts, the budget and accounting lines are grouped in the following manner:

1. <i>Staff (persons providing supervision and instruction, conference or workshop speakers, and those contributing to the organization of the programme and its activities)</i>
1.1. <i>Remuneration</i>
1.1.1. <b>CUSO Instructors:</b> remuneration of trainers and speakers under contract with one of the CUSO member or partner institutions, or compensation agreed to be paid to those institutions.
1.1.2. <b>External Instructors:</b> remuneration paid to independent trainers or conference or workshop speakers, or those without regular employment in one of the CUSO member or partner institutions.
1.1.3. <b>Scientific Personnel/Assistants:</b> remuneration paid to those contributing to the scientific preparation of the training. (Subject to exceptional justification, and to prior approval by the Secretary General or CCG)
1.1.4. <b>Administrative and Technical Personnel:</b> remuneration of administrative personnel. (Subject to exceptional justification, and to prior approval by the Secretary General or CCG)
1.1.5. <b>Social Charges:</b> employer's contributions relative to the remuneration paid directly by the CUSO ( <i>budget line used solely in accounting, not used in the budget of activities</i> ).
1.1.6. <b>Administrative Charges:</b> employer's contributions relative to the remunerations paid by the CUSO ( <i>budget line used solely in accounting, not used in the budget of activities</i> ).
1.2. <b>Travel Expenses</b>
1.3. <b>Meal and Accommodation Expenses</b>
2. <i>Participation (participants in activities and affiliated to a CUSO member or partner institution)</i>
2.1 <b>Travel Expenses</b>
2.2. <b>Meal and Accommodation expenses</b>
3. <i>Functioning costs</i>
3.1. <b>Material:</b> consumables (non-durable items) necessary for activities, office or lab supplies, photocopies, etc.
3.2. <b>Miscellaneous</b>
4. <b>Receipts:</b> Resources external to the CUSO and not assigned to cover any particular expenditure (external subscriptions, sponsorships, etc.).

- d) The existence of a particular line in the financial accounts, or an amount entered into the budget, does not automatically authorize expenses corresponding to this line. The conditions and restrictions indicated in the present directives must in all cases be respected.
- e) Any and all requests for the payment of expenses must indicate the activity concerned (management accounts) and which budget line(s) is/are affected (financial accounts).

## C. GENERAL GUIDELINES FOR ACTIVITIES

### *Financing*

- a) The activities can be financed in three manners: they are financed internally («activité interne») if one or several CUSO doctoral programmes are principally responsible for their organization and the organizational costs are mainly covered by the budgets of these programmes.
- b) Co-financed activities with other organizations that pursue the same objectives as the CUSO are also possible. In principle, the distribution of costs should correspond to the respective number of participants (principle of proportionality): each co-financing organization covers the travel, meal and accommodation costs of its own members, and the fixed costs (instructor, general organizing costs) are distributed proportionally to the number of participants from each organization.
- c) In addition, it is possible to integrate external activities («activité externe») into a doctoral programme, that is, activities organized and monitored by other institutions, for which the doctoral programme only covers the participation costs incurred by its doctoral candidates (including if necessary a registration fee). These external activities should remain a marginal component of a doctoral programme's activities; they are only accepted if they invite the collective participation of a group of CUSO doctoral candidates from at least two different universities. Colloquia and conferences are only financed as external activities.

### *Activity Formats*

- d) The CUSO favours the following two activity formats:
    - Full-day activities (on consecutive or separate days) or half-day activities at a university. The accommodation of participants is only funded if the activity lasts for at least two consecutive days and for participants whose commute (one way) exceeds one hour. One night per day of activity is covered. For maximum amounts reimbursed for accommodation, see below, E.III.
    - Residential seminars including communal accommodation for participants and supervisory, organizational and teaching staff. Full board is covered for participants, see below, E.III.
- Mixed formats and room rent outside universities should be avoided and require special justification related, in principle, to the content of the activity (study subject on site, museum, excursion, etc.)

### *Instructors*

- e) For a full-day activity, the CUSO funds the costs of a maximum of four external instructors (remuneration, travel, meal and accommodation costs). For each supplementary day, the CUSO can fund two additional external instructors.
- f) For a single activity, the CUSO funds the travel costs of a maximum of three external instructors from overseas.

### *Special Cases*

- g) To cover exceptional costs (costs that exceed the CUSO payment scales, expenses that cannot be reimbursed according to CUSO regulations) programme directors can draw on an annual discretionary fund of a maximum of CHF 500. The CUSO office must be informed of these special cases immediately. Apart from this option, there is no possible exemption from the CUSO payment scales detailed in the present directives.

## D. REMUNERATION

For present purposes, remuneration is understood as any payment, whatever the amount or the duration of service, and independent of the term used to designate it (honorarium, fee, compensation, etc.).

### I. Employment of Personnel and Management of Remuneration

- a) The programme director manages the employment of personnel and provides all the information necessary for the standard payment procedures of the CUSO.
- b) The employment of any eventual employees, scientific officers or administrative or technical personnel, is subject to prior authorization by the Secretary General.
- c) During the employment process, personnel will be duly informed of deductions that will be made (in general, social charges; with taxation at source for non-permanent residents).
- d) For teaching services in the framework of a doctoral programme, as well as for occasional services provided by scientific, administrative or technical personnel, the remuneration is managed and payment made by the CUSO.
- e) In the rare cases where scientific, administrative or technical staff provide regular services, the remuneration is managed and payment made by the institution to which the person is normally attached. The CUSO will transfer the necessary amount to a third-party fund of the institution in question, or in exceptional circumstances reimburse the institution on presentation of an invoice.

### II. Social Charges and Income Tax

- a) Remunerations are usually subject to the deduction of social charges (AVS, AI, AC, etc.).
- b) Any supplementary revenue below CHF 2,300 per calendar year is normally exonerated from social charges. At the request of the salaried person, these charges may however be deducted, with one part at the charge of the employee and the other at the charge of the employer.
- c) The budget should take into account the additional cost to the employer resulting from social charges (approximately 12.5% in the case of AVS/AI etc.).
- d) For foreign nationals and foreign nationals resident in Switzerland and without a 'C' permit, income tax at source should be deducted.

### III. Conditions and Pay Scales for Remuneration

- a) The conditions and pay scales for remuneration for the persons intervening in various ways in the doctoral programmes vary according to the functions they hold and according to their status in the institution to which they are normally affiliated.
- b) The total of all remunerations paid for one activity may not exceed the maximum remuneration per hour (CHF 300 gross, see below III.e and III.f) multiplied by the total number of formal teaching hours, regardless of the number of instructors involved in the teaching.
- c) It is highly recommended to vary the rate of remuneration per hour, depending on the person (status) and the teaching format, and to apply decreasing rates of remuneration in correlation with the duration of teaching.

#### *CUSO Instructors*

- d) A person who holds a full-time post in one of the CUSO member or partner institutions may not receive any remuneration from the doctoral programme.
- e) A person holding one or more posts within member or partner institutions that do not add up to a full-time position, and who provides teaching services for a doctoral programme, may be remunerated for this teaching. The maximum remuneration allowed is CHF 300 gross per hour of active teaching, to a maximum of CHF 12,000 gross per annum.

#### *External Instructors*

- f) Any person who is not affiliated to a member or partner institution and who provides teaching services for a doctoral programme may be remunerated for this teaching. The maximum remuneration allowed is CHF 300 gross per hour of active teaching, to a maximum of CHF 12,000 gross per annum for Swiss residents, or a maximum of CHF 2,300 gross per annum for foreign residents.

*Scientific, Administrative and Technical Personnel*

- g) In exceptional circumstances, the CUSO may fund the employment of scientific, administrative or technical personnel necessary for the organization and maintenance of activities, upon receipt of a reasoned request.
- h) Any occasional, short-term employment requires prior consent from the Secretary General.
- i) Remuneration is fixed on a case-by-case basis in accordance with the pay scales of the institution by which the personnel concerned are employed. Nevertheless, remuneration may not exceed CHF 12,000 gross per annum.
- j) Only personnel who do not hold a full-time position in a CUSO member or partner institution can be remunerated directly, and only for occasional services. In all other cases, an arrangement should be found with the institution by which the person is employed.

**E. TRAVEL, ACCOMMODATION AND MEAL EXPENSES****I. Entitlement**

Travel, accommodation and meal expenses may be paid for the following categories of persons:

- a) Supervisory, organizational and teaching staff:
  - Instructors with an active role in the different activities, excluding doctoral candidates presenting their research or aspects of it, who should be included in the category «participants» (below);
  - Activity organizers (not more than three persons per activity);
  - The director and the coordinator of the programme;
  - For doctoral programme committee meetings, all members of said committee (including doctoral candidates).
- b) Participants:
  - Doctoral candidates affiliated to partner institutions, registered with a doctoral programme and participating in an activity (including those who contribute to an activity with a paper, poster, etc.).
  - Within limits, researchers and teaching personnel of partner institutions who participate but do not intervene in an activity, nor assist with its organization. The expenses paid in this respect must not exceed 25% of those paid for doctoral candidates. Priority should be given to postdoctoral researchers and academics without a stable salaried position.
  - No expenses of master students may be covered.
- c) All other participants in a programme's activities must cover their own expenses.

**II. Travel: Conditions and Scales**

- a) **Instructors coming from abroad:** actual costs are allowed, although wherever possible, the most economical method of travel should be preferred. In the case of airfares, only economy class tickets will be reimbursed. First class travel in trains is permitted.

Any opportunity for reduced fares or special offers should be seized.

If travel by private car is justified, reimbursement is authorized on the basis of an on-line route planner (such as Viamichelin or Mappy), after approval by the Secretary General.

- b) **Instructors resident in Switzerland, organizers, programme committee members, programme director and coordinator:** the maximum possible reimbursement is calculated on the basis of a first-class half-fare return Swiss rail ticket (and other public transport services) between the institution to which the person concerned is affiliated and the location of the activity, on condition that the latter is held outside the area of the institution to which the person concerned is affiliated.

This is equally valid for travel undertaken in a private car or for any other method of travel, which are not reimbursed as such.

- c) **Participants affiliated to partner institutions, whatever their title (professor, postdoctoral researcher, employee, doctoral candidate):** the maximum possible reimbursement is calculated on the basis of a second-class half-fare return Swiss rail ticket (and other public transport services) between the institution to which the person concerned is affiliated and the location of the activity, on condition that the latter is held outside the area of the institution to which the person concerned is affiliated.

This is equally valid for travel undertaken in a private car or for any other method of travel, which are not reimbursed as such.

- d) **Receipts** are required for all reimbursements (transport tickets, boarding cards, etc.) except for journeys in Switzerland of persons resident in Switzerland, in which case the standard public transport fares (CFF) apply.
- e) **Taxi fares and parking fees** are not reimbursed. Taxi fares and parking fees incurred abroad may be reimbursed exceptionally if it can reasonably be demonstrated that these expenses are an economical solution or a necessity.

### **III. Accommodation and Meal Conditions and Scales**

- a) The amounts indicated below (scales) represent the maximum limit for reimbursement by the CUSO. Other sources, such as institutional funds or a contribution by each participant towards his/her own costs, may help to cover higher costs. The budget will indicate the net cost to the CUSO, after deduction of other funding sources and of any direct contribution made by participants. In all situations, care will be taken to ensure that costs do not discriminate against doctoral candidates.
- b) Receipts: all requests for reimbursement must be accompanied by detailed receipts and signed by the programme director. Requests for reimbursements to be made to participants must be accompanied by a completed attendance sheet.
- c) Tips and other gratuities may not be reimbursed.

*Residential Seminars (see above, C.d)*

- d) For **out-of-town residential seminars**, with communal accommodation for staff and participants, a maximum of **CHF 180 per day (24 hours) and per person** present at the seminar will be reimbursed, all categories of persons included.

This fixed sum is to cover all accommodation and meal costs. No additional reimbursement requests may be made for separate costs related to meals, room hire or breaks.

*Other Activities, Supervisory, Organizational and Teaching Staff (see above, E.I)*

- e) For external instructors (that are not affiliated to a CUSO member or partner institution) full board may be reimbursed for the actual duration of the activity. For instructors coming from far away an additional night may be reimbursed if justified by the programme of the activity. The maximum amount that may be reimbursed per night and person is CHF 190 including breakfast and taxes, and CHF 40 per meal.
  - f) For external instructors from abroad one night before and after the activity may be reimbursed. An additional night may be reimbursed for instructors from overseas.
  - g) For instructors affiliated to a CUSO member or partner institution, for organizers, the programme director or coordinator, meals may be reimbursed for the actual duration of the activity.
- If the location of the activity requires a commute of more than one hour one way and if justified by the programme of the activity, accommodation costs may also be reimbursed. The maximum amount that may be reimbursed per night and person is CHF 190 including breakfast and taxes, and CHF 40 per meal.
- h) Meals for external instructors, on an exceptional basis: in the case of meals taken separately from the group meal, with from one to three instructors, up to CHF 60 may be reimbursed per person per meal. This exception may be made only once for each activity, and for a maximum of five people, including the instructors.

*Other Activities, Participants (see above, E.I)*

- i) For activities which last less than four hours, no meal costs for participants are reimbursed.
- j) For activities held over one single day or over several non-consecutive days, lunch costs for participants may be reimbursed. Only organized collective meals will be reimbursed, at a maximum amount of CHF 20 per person and meal. Meal costs exceeding this amount have to be covered by the participants themselves.
- k) For activities held over two or more consecutive days, the costs of one collective evening meal may be reimbursed at a maximum amount of CHF 35 per person and meal. Meal costs exceeding this amount have to be covered by the participants themselves.
- l) If the location of the activity requires a commute of more than one hour one way and if justified by the programme of the activity, accommodation costs for participants may be reimbursed. The maximum amount that may be reimbursed per night and person is CHF 90 including breakfast and taxes, and CHF 20 per meal.

*Overview of the Maximum Amounts Reimbursed:*

Goods and services, context	Beneficiary	Maximum amount
<i>Residential seminars:</i>		
Full board including room rent, breaks and all accommodation and meal costs, per 24 hours	Instructors, organizers, programme director, coordinator Participants affiliated to a CUSO member or partner institution	CHF 180
<i>Other activities:</i>		
Meals, lunch or evening meal	Instructors, organizers, programme director, coordinator	CHF 40
“Welcome” meal (1-3 external instructors + 1-2 organizers; once only per activity)	Instructors, organizers	CHF 60
Lunch (collective meal only)	Participants affiliated to a CUSO member or partner institution	CHF 20
Evening meal (collective meal once only per activity of two or more consecutive days)	Participants affiliated to a CUSO member or partner institution	CHF 35
Accommodation per night, including breakfast and taxes	Instructors, organizers, programme director, coordinator	CHF 190
Accommodation per night, including breakfast and taxes	Participants affiliated to a CUSO member or partner institution	CHF 90

These scales should be understood as a maximum limit for each category, without compensation: a lower expense than the maximum amount in one category does not authorize an expense exceeding the maximum amount in another category. Costs exceeding the maximum amounts per category that may be reimbursed must be covered individually.

## F. FUNCTIONING COSTS

The following costs may be reimbursed within reasonable limits:

- a) Material: non-durable material necessary for the functioning of the doctoral programme (handouts, photocopies, minor office supplies, chemical products, glassware, etc.). Only the quantities necessary for the participants affiliated to a CUSO member or partner institution will be reimbursed. Equipment costs (such as computers) may not be reimbursed.
- b) Miscellaneous: expenses other than for material items and which cannot be listed under any other category. Within limits, room hire costs (exceptionally and if justified by the content of the activity), coffee break or drinks expenses may be reimbursed. Such expenses must however remain marginal.
- c) Collective coffee breaks, for instance in buffet form or served on a trolley, may be reimbursed at a maximum amount of CHF 6 per person and break. Only the costs of participants affiliated to a CUSO member or partner institution and of supervisory, organizational and teaching staff will be reimbursed. Only one break per half-day will be reimbursed.
- d) For full-day or longer activities, one collective and modest aperitif in buffet form may be reimbursed at a maximum amount of CHF 10 per person. Only the costs of participants affiliated to a CUSO member or partner institution and of supervisory, organizational and teaching staff will be reimbursed. Only one aperitif per activity will be reimbursed.
- e) The combined total cost of breaks and an aperitif may not exceed CHF 15 per person and day.
- f) Receipts and invoices: all functioning costs must be justified by original receipts and invoices signed by the programme director. Copies of invoices will not be considered.

## G. ADDITIONAL REVENUES (FEES, SPONSORING, ETC.)

- a) All resources external to the CUSO that are not assigned to cover a particular expenditure are recognized as revenue. This includes principally:
  - Fees paid by persons employed by private companies or external institutions towards their participation in courses and seminars;
  - Contributions made by partner institutions that are not included in the CUSO budget;
  - Contributions made by sponsors.
- b) Participation in a course, seminar or conference is free for any person affiliated to a CUSO member or partner institution. Cases of partnership and co-financing with other academic institutions need to be approved by the director of the doctoral programme in question and the CUSO office.

- c) Participants not affiliated to a CUSO member or partner institution pay a contribution towards the organizational costs of the activity concerned. This registration fee is calculated as follows: the total of the fixed costs (staff costs and miscellaneous costs, see above, B.c.) divided by the number of participants that can reasonably be expected, plus an overhead charge of at least 25%. The overhead charge is at least 50% for participants not affiliated to an academic institution.
- d) Any contributions paid by doctoral candidates as towards the costs of their own travel, accommodation or meals, should be treated as cost reductions and not recognized as revenue.

## H. ADVANCES

- a) On an exceptional basis, and where justified, the person in charge of organizing an activity may obtain an amount in advance to cover travel and accommodation costs. This amount will be paid to their private account. Nevertheless, these payments can only be made by the CUSO accounts department (or possibly by a university institution).
- b) To obtain an advance, the programme director signs a request (using a special form), with which s/he commits to provide, no later than three weeks after the end of the activity, the receipts which correspond to the expenses covered, and vouches for any remaining balance.
- c) The Secretary General shall judge the validity of the request in advance of payment.
- d) Only the expenses which appear on the budget and conform with the present directives of the CUSO may be entered into the account and on the basis of receipts. The beneficiary of an advance is responsible for any costs over and above scales or the budget. Reimbursement of these costs may be required of her/him.

*Adopted by the CCG, 26 April 2017 (English translation, Jan. 2018)*

*Amendments adopted on 13 October 2020*